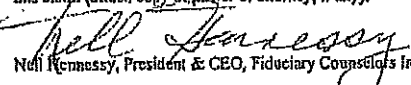


## EXHIBIT A

UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK		AMENDED PROOF OF CLAIM
<b>Name of Debtor</b> Delphi Corporation		<b>Case Number</b> 05-44481 (RDD)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
<b>Name of Creditor</b> (The person or other entity to whom the debtor owes money or property):  Fiduciary Counselors Inc. as independent fiduciary for Delphi Mechatronic Systems Retirement Program	<input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
<b>Name and address where notices should be sent:</b>  Neil Hennessy 700 12th Street N.W. Suite 700 Washington, DC 20005		William Schorling Buchanan Ingersoll & Rooney PC 1835 Market Street, 14th Floor Philadelphia, PA 19103-2985
<b>Telephone number:</b> (202) 558-5141      (215) 665-8700		THIS SPACE IS FOR COURT USE ONLY
<b>Account or other number by which creditor identifies debtor:</b>		Check here if this claim <input type="checkbox"/> replaces <input checked="" type="checkbox"/> amends a previously filed claim, dated: 7/28/06
<b>1. Basis for Claim</b> <input type="checkbox"/> Goods sold <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Wages, salaries, and compensation (fill out below) <input type="checkbox"/> Money loaned      Last four digits of SS #: _____ <input type="checkbox"/> Personal injury/wrongful death      Unpaid compensation for services performed <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other See attached Addendum from _____ to _____ <div style="text-align: center; font-size: small;">(date) (date)</div>		
<b>2. Date debt was incurred:</b> See attached Addendum		<b>3. If court judgment, date obtained:</b>
<b>4. Total Amount of Claim at Time Case Filed:</b> \$ See attached Addendum If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.      (unsecured)      (secured)      (priority)      (Total)		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. See attached Addendum		
<b>5. Secured Claim.</b>  <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).  Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____  Value of Collateral: \$ _____  Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	<b>7. Unsecured Priority Claim.</b> <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ See attached Addendum  Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input checked="" type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1). <small>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-days limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>	
<b>6. Unsecured Nonpriority Claim \$ See attached Addendum</b>  <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY
<b>8. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		JAN 16 AM 11:21 S.D.N.Y. CLERK OF COURT
<b>9. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
<b>10. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date 1/15/08	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  Neil Hennessy, President & CEO, Fiduciary Counselors Inc.	

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)	
	)	Chapter 11
	)	
DELPHI CORPORATION, <u>et al.</u> ,	)	Case No. 05-44481 (RDD)
	)	
Debtors.	)	Jointly Administered
_____	)	

**ADDENDUM TO AMENDED PROOF OF CLAIM OF CREDITOR**

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Delphi Mechatronic Systems Retirement Program (the "Plan"), in support of its Amended Proof of Claim, states as follows:

Introduction

1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.

2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).

3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.

6. Based on the most recent information available from the Debtors and the Plan's actuaries, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$250,399.00, as set forth in Exhibit "A"<sup>1</sup>. This amount includes interest through January 15, 2008. Interest will continue to accrue after January 15, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.

7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately

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<sup>1</sup> In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

Reservation of Rights

10. At the time of the filing of this Amended Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

12. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

13. Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

14. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

Exhibit A

# Delphi Mechatronic Systems

## Retirement Program (38-3589834/001)

### Summary of Unpaid Contributions - With Interest - as of January 15, 2008

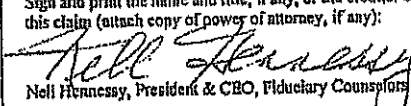
Contributions					Interest to 12/31/2007	Unpaid Balance Including Interest
Date Due	Date Paid	Plan Year	Required	Paid		
4/13/2007	4/11/2007	2007	278,660	216,000	3,608	66,268
7/13/2007	7/11/2007	2007	278,660	215,444	2,404	65,620
10/15/2007	10/11/2007	2007	278,660	218,462	1,134	61,332
1/15/2008	1/15/2008	2007	278,660	221,481	57,179	57,179

250,399

#### Notes:

1. Interest is credited to 1/15/2008 based on the plan rate in effect for 2007 of 7.75%. Interest was credited on a compound basis for each 1/2 month increment.
2. The 2006 ERISA minimum required contribution was paid in full effective September 14, 2007.
3. The January 15, 2008 amount "Paid" is based on our current understanding of the amount Delphi intends to pay.



UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK		AMENDED PROOF OF CLAIM
<b>Name of Debtor</b> Delphi Corporation		<b>Case Number</b> 05-44481 (RDD)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
<b>Name of Creditor (The person or other entity to whom the debtor owes money or property):</b>  Fiduciary Counselors Inc. as Independent fiduciary for ASEC Manufacturing Retirement Program		<input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
<b>Name and address where notices should be sent:</b>  Nell Hennessy 700 12th Street N.W. Suite 700 Washington, DC 20005		<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.
William Schorling Buchanan Ingersoll & Rooney PC 1835 Market Street, 14th Floor Philadelphia, PA 19103-2985		<input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
<b>Telephone number:</b> (202) 558-5141 (215) 665-8700		THIS SPACE IS FOR COURT USE ONLY
<b>Account or other number by which creditor identifies debtor:</b>		Check here if this claim <input type="checkbox"/> replaces <input checked="" type="checkbox"/> amends a previously filed claim, dated: 7/28/06
<b>1. Basis for Claim</b> <input type="checkbox"/> Goods sold <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>See attached Addendum</u>		
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
<b>2. Date debt was incurred:</b> <u>See attached Addendum</u>		<b>3. If court judgment, date obtained:</b>
<b>4. Total Amount of Claim at Time Case Filed:</b> \$ <u>See attached Addendum</u> If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 below. (unsecured) (secured) (priority) (Total)		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. <u>See attached Addendum</u>		
<b>5. Secured Claim.</b> <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).  Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____  Value of Collateral: \$ _____  Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		<b>7. Unsecured Priority Claim.</b> <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>See attached Addendum</u>  Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input checked="" type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1). <small>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-days limits apply to cases filed on or after 4/20/05. Pub. L. 109-8</small>
<b>6. Unsecured Nonpriority Claim \$ <u>See attached Addendum</u></b> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY
<b>8. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		2008 JAN 16 A 11:21 S.D.N.Y.
<b>9. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
<b>10. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <u>1/15/08</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  Nell Hennessy, President & CEO, Fiduciary Counselors Inc.	

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)	
	)	Chapter 11
	)	
DELPHI CORPORATION, <u>et al.</u> ,	)	Case No. 05-44481 (RDD)
	)	
Debtors.	)	Jointly Administered
_____	)	

**ADDENDUM TO AMENDED PROOF OF CLAIM OF CREDITOR**

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the ASEC Manufacturing Retirement Program (the "Plan"), in support of its Amended Proof of Claim, states as follows:

**Introduction**

1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.
2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).
3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.

6. Fiduciary Counselors has been unable to ascertain with certainty the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries<sup>1</sup>, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$1,344,586.00, as set forth in Exhibit "A". This amount includes interest through January 17, 2008. Interest will continue to accrue after January 17, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.

7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. To

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<sup>1</sup> In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

Reservation of Rights

10. At the time of the filing of this Amended Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

12. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

13. Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

14. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their

procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

Exhibit "A"

# DELPHI CORPORATION

## Summary of Missed Quarterly Contributions with Interest as of January 17, 2008

### ASEC Pension Plan

Date	Plan Year	Required	Paid	Unpaid	Contributions	
					Interest to 12/31/2007	Unpaid Balance Including Interest
1/13/2006	2005	330,000	330,000	-	-	-
4/14/2006	2005	330,000	330,000	-	-	-
7/14/2006	2005	330,000	330,000	-	-	-
10/12/2006	2005	330,000	330,000	-	-	-
1/11/2007	2006	330,000	330,000	-	-	-
4/12/2007	2006	656,059	330,000	326,059	20,175	346,234
7/11/2007	2006	656,059	330,000	326,059	13,450	339,509
9/15/2007	2006	1,146,738	1,146,738	-	-	-
10/11/2007	2006	656,059	330,000	326,059	6,725	332,784
1/17/2008	2006	656,059	330,000	326,059	-	326,059
						1,344,586

1. Interest is credited to 1/18/2008 based on the plan rate. Interest was credited on a compound basis for each 1/2 month increment.

UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK		AMENDED PROOF OF CLAIM
<b>Name of Debtor</b> Delphi Corporation <b>Case Number</b> 05-44481 (RDD)		THIS SPACE IS FOR COURT USE ONLY
<b>NOTE:</b> This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
<b>Name of Creditor (The person or other entity to whom the debtor owes money or property):</b>  Fiduciary Counselors Inc. as independent fiduciary for Packard Hughes Interconnect Bargaining Retirement Plan	<input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
<b>Name and address where notices should be sent:</b>  Neff Hennessy 700 12th Street N.W. Suite 700 Washington, DC 20005  William Schorling Buchanan Ingersoll & Rooney PC 1835 Market Street, 14th Floor Philadelphia, PA 19103-2985	<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
<b>Telephone number:</b> (202) 558-5141 (215) 665-8700		
<b>Account or other number by which creditor identifies debtor:</b>		Check here if this claim <input type="checkbox"/> replaces <input checked="" type="checkbox"/> amends a previously filed claim, dated: July 28, 2006
<b>1. Basis for Claim</b> <input type="checkbox"/> Goods sold <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Wages, salaries, and compensation (fill out below) <input type="checkbox"/> Money loaned Last four digits of SS #: _____ <input type="checkbox"/> Personal injury/wrongful death Unpaid compensation for services performed <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>See attached Addendum</u> from _____ to _____ <div style="text-align: center;">(date) (date)</div>		
<b>2. Date debt was incurred:</b> <u>See attached Addendum</u> <b>3. If court judgment, date obtained:</b>		
<b>4. Total Amount of Claim at Time Case Filed:</b> \$ <u>See attached Addendum</u> If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <div style="display: flex; justify-content: space-between; width: 100%;"> <span>(unsecured)</span> <span>(secured)</span> <span>(priority)</span> <span>(Total)</span> </div>		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. <u>See attached Addendum</u>		
<b>5. Secured Claim.</b>  <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).  Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____  Value of Collateral: \$ _____  Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	<b>7. Unsecured Priority Claim.</b> <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>See attached Addendum</u>  Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input checked="" type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1). <small>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-days limits apply to cases filed on or after 4/20/05. Pub. L. 109-8</small>	
<b>6. Unsecured Nonpriority Claim \$ <u>See attached Addendum</u></b>  <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
<b>8. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY
<b>9. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
<b>10. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
<b>Date</b> 1/15/08	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  <i>Nell Hennessy</i> Nell Hennessy, President & CEO, Fiduciary Counselors Inc.	

2008 JAN 16 A 11:21  
 S.D.N.Y.



UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)	
	)	Chapter 11
	)	
DELPHI CORPORATION, <u>et al.</u> ,	)	Case No. 05-44481 (RDD)
	)	
Debtors.	)	Jointly Administered
_____	)	

ADDENDUM TO AMENDED PROOF OF CLAIM

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Packard Hughes Interconnect Bargaining Retirement Plan (the "Plan"), in support of its Amended Proof of Claim, states as follows:

Introduction

1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.
2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).
3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.

6. Fiduciary Counselors has been unable to ascertain the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$1,142,140.00, as set forth in Exhibit "A"<sup>1</sup>. This amount includes interest through January 17, 2008. Interest will continue to accrue after January 17, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.

7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. In

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<sup>1</sup> In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

addition, all contributions due under collective bargaining agreements entered into by the employer are entitled to administrative priority under Code § 507(a)(1) until such agreements have been rejected or modified by the Court pursuant to Code § 1113. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

#### Reservation of Rights

10. At the time of the filing of this Amended Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing

herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

12. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

13. Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

14. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors,

the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, the UAW and certain individuals may file claims relating to the Plan and amounts due thereunder.

Exhibit "A"

Delphi Connection Systems  
Packard-Hughes Interconnect Bargaining Retirement Plan  
EIN/PN: 33-0595219/002

Schedule of Unpaid Employer Contributions as of January 17, 2008

Reporting Date: 1/17/2008  
Interest Rate: 8.50%

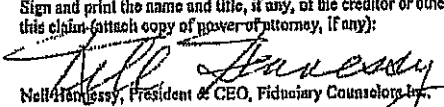
Date	Months to Reporting Date	ERISA Quarterly Contribution	Actual Quarterly Contribution	Deficiency	Interest
4/13/2007	9.0	301,984	6,063	295,921	18,671
7/13/2007	6.0	301,984	6,149	295,835	12,317
10/15/2007	3.0	301,984	6,235	295,749	6,094
1/15/2008	0.0	301,984	84,431	217,553	0

Cumulative Deficiency: 1,105,058  
Cumulative Interest: 37,082  
Unpaid Balance w/Interest: 1,142,140

(1) Expected

1/17/2008

Watson Wyatt Worldwide

UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK		AMENDED PROOF OF CLAIM
<b>Name of Debtor</b> Delphi Corporation		<b>Case Number</b> 05-44481 (RDD)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
<b>Name of Creditor (The person or other entity to whom the debtor owes money or property):</b>  Fiduciary Counselors Inc. as independent fiduciary for Packard Hughes Interconnect Non-Bargaining Retirement Plan		<input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
<b>Name and address where notices should be sent:</b>  Neil Hennessy 700 12th Street N.W. Suite 700 Washington, DC 20005		<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.
William Schorting Buchanan Ingersoll & Rooney PC 1835 Market Street, 14th Floor Philadelphia, PA 19103-2985		<input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
<b>Telephone number:</b> (202) 558-5141 (215) 665-8700		THIS SPACE IS FOR COURT USE ONLY
<b>Account or other number by which creditor identifies debtor:</b>		Check here if this claim <input type="checkbox"/> replaces <input checked="" type="checkbox"/> amends a previously filed claim, dated: 7/28/06
<b>1. Basis for Claim</b> <input type="checkbox"/> Goods sold <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Wages, salaries, and compensation (fill out below) <input type="checkbox"/> Money loaned Last four digits of SS #: _____ <input type="checkbox"/> Personal injury/wrongful death Unpaid compensation for services performed <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>See attached Addendum</u> from _____ to _____ <div style="text-align: center;">(date) (date)</div>		
<b>2. Date debt was incurred:</b> <u>See attached Addendum</u>		<b>3. If court judgment, date obtained:</b>
<b>4. Total Amount of Claim at Time Case Filed:</b> \$ <u>See attached Addendum</u> If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 (unsecured) (secured) (priority) (Total)		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. <u>See attached Addendum</u>		
<b>5. Secured Claim.</b> <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		<b>7. Unsecured Priority Claim.</b> <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>See attached Addendum</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input checked="" type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1). <small>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-days limits apply to cases filed on or after 4/20/05. Pub. L. 109-8</small>
<b>6. Unsecured Nonpriority Claim \$ <u>See attached Addendum</u></b> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
<b>8. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY
<b>9. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
<b>10. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date 1/15/08	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  Neil Hennessy, President & CEO, Fiduciary Counselors Inc.	

FILED  
 U.S. Bankruptcy Court  
 S.D.N.Y.  
 2008 JAN 16 A 11:21

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)	
	)	Chapter 11
	)	
DELPHI CORPORATION, <u>et al.</u> ,	)	Case No. 05-44481 (RDD)
	)	
Debtors.	)	Jointly Administered
_____	)	

**ADDENDUM TO AMENDED PROOF OF CLAIM OF CREDITOR**

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Packard Hughes Interconnect Non-Bargaining Retirement Plan (the "Plan"), in support of its Amended Proof of Claim, states as follows:

**Introduction**

1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.
2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).
3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii)-of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable



for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.

6. The Plan was merged with and into and the Packard Hughes Interconnect Foley, Alabama Facility Retirement Plan, effective as of December 31, 2005. Based on the most recent information available from the Debtors and the Plan's actuaries, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$2,977,925.00, as set forth in Exhibit "A"<sup>1</sup>. This amount includes interest through January 17, 2008. Interest will continue to accrue after January 17, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.

7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. To

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<sup>1</sup> In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

Reservation of Rights

10. At the time of the filing of this Amended Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent -- such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

12. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

13. Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

14. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or their Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their

procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

Exhibit "A"

Delphi Connection Systems  
Packard-Hughes Interconnect Non-Bargaining Retirement Plan  
EIN/PN: 33-0595219/001

Schedule of Unpaid Employer Contributions as of January 17, 2008

Reporting Date: 1/17/2008  
Interest Rate: 8.50%

Date	Months to Reporting Date	ERISA Quarterly Contribution	Actual Quarterly Contribution	Deficiency	Interest
4/13/2007	9.0	892,125	142,359	749,766	47,307
7/13/2007	6.0	892,125	144,378	747,747	31,131
10/15/2007	3.0	892,125	146,398	745,727	15,365
1/15/2008	0.0	892,125	251,243	640,882	0

Cumulative Deficiency: 2,884,122  
Cumulative Interest: 93,803  
Unpaid Balance w/Interest: 2,977,925

(\*) Expected

1/17/2008

Watson Wyatt Worldwide

UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK		AMENDED PROOF OF CLAIM
<b>Name of Debtor</b> Delphi Corporation <div style="float: right; text-align: right;"> <b>Case Number</b> 05-44481 (RDD)           </div>		THIS SPACE IS FOR COURT USE ONLY
<b>NOTE:</b> This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
<b>Name of Creditor (The person or other entity to whom the debtor owes money or property):</b>  Fiduciary Counselors Inc. as independent fiduciary for Delphi Hourly-Rate Employees Pension Plan	<input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
<b>Name and address where notices should be sent:</b>  <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">           Neil Hennessy            700 12th Street N.W.            Suite 700            Washington, DC 20005         </div> <div style="width: 45%;">           William Scharling            Buchanan Ingersoll &amp; Rooney PC            1835 Market Street, 14th Floor            Philadelphia, PA 19103-2985         </div> </div>	<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
<b>Telephone number:</b> (202) 558-5141      (215) 665-8700		
<b>Account or other number by which creditor identifies debtor:</b>		<b>Check here</b> <input type="checkbox"/> if this claim <input type="checkbox"/> replaces <input checked="" type="checkbox"/> amends a previously filed claim, dated: 7/23/06
<b>1. Basis for Claim</b> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input type="checkbox"/> Goods sold  <input checked="" type="checkbox"/> Services performed  <input type="checkbox"/> Money loaned  <input type="checkbox"/> Personal injury/wrongful death  <input type="checkbox"/> Taxes  <input checked="" type="checkbox"/> Other <u>See attached Addendum</u> </div> <div style="width: 45%;"> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)  <input type="checkbox"/> Wages, salaries, and compensation (fill out below)            Last four digits of SS #: _____            Unpaid compensation for services performed            from _____ (date) to _____ (date)         </div> </div>		
<b>2. Date debt was incurred:</b> <u>See attached Addendum</u>		
<b>3. If court judgment, date obtained:</b>		
<b>4. Total Amount of Claim at Time Case Filed:</b> \$ <u>See attached Addendum</u> If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span>(unsecured)</span> <span>(secured)</span> <span>(priority)</span> <span>(Total)</span> </div>		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. <u>See attached Addendum</u>		
<b>5. Secured Claim.</b>  <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).  <b>Brief Description of Collateral:</b> <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____  <b>Value of Collateral:</b> \$ _____  <b>Amount of arrearage and other charges at time case filed included in secured claim, if any:</b> \$ _____	<b>7. Unsecured Priority Claim.</b> <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>See attached Addendum</u>  <b>Specify the priority of the claim:</b> <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input checked="" type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1). <small>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-days limits apply to cases filed on or after 4/20/05. Pub. L. 109-8</small>	
<b>6. Unsecured Nonpriority Claim \$ <u>See attached Addendum</u></b>  <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
<b>8. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY
<b>9. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
<b>10. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
<b>Date</b> 1/15/08	<b>Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):</b>   Neil Hennessy, President & CEO, Fiduciary Counselors Inc.	

S.D.N.Y.

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U.S. BANKRUPTCY COURT

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)	
	)	Chapter 11
	)	
DELPHI CORPORATION, <u>et al.</u> ,	)	Case No. 05-44481 (RDD)
	)	
Debtors.	)	Jointly Administered
_____	)	

**ADDENDUM TO AMENDED PROOF OF CLAIM OF CREDITOR**

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Delphi Hourly-Rate Employees Pension Plan (the "Plan"), in support of its Amended Proof of Claim, states as follows:

**Introduction**

1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.
2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).
3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of the ERISA, the employer is required to make contributions to the Plan.

6. Fiduciary Counselors has been unable to ascertain the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries, and ignoring the conditional funding waivers granted to the Debtors by the IRS for the Plan Years ending September 30, 2006, and September 30, 2007, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$2,602,171,000.00 as set forth in Exhibit "A"<sup>1</sup>. If the amounts subject to the conditional funding waivers are deducted, the claim amount is \$161,939,000.00. However, the conditional funding waivers apply only to contributions required to be made pursuant to ERISA. The Plan also has a contractual claim for amounts required to be paid and these amounts are not affected by the funding waiver. The contractual amount due under the Plan is to be determined in accordance with the formula set for in the Plan documents. Fiduciary Counselors understands that the contractual claim currently has a credit balance.

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<sup>1</sup>In preparing this amended claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.



7. The amounts set forth above include interest through January 15, 2008. Interest will continue to accrue after January 15, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to further amend this amended claim to include such future contributions.

8. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

9. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

10. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

#### Reservation of Rights

11. At the time of the filing of this Amended Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist,

Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

12. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

13. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

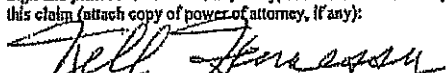
14. Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

15. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to

challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

16. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.



<b>UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK</b>		<b>AMENDED PROOF OF CLAIM</b>				
Name of Debtor <b>Delphi Corporation</b>	Case Number <b>05-44481 (RDD)</b>	THIS SPACE IS FOR COURT USE ONLY				
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.						
Name of Creditor (The person or other entity to whom the debtor owes money or property):  <b>Fiduciary Counselors Inc. as independent fiduciary for Delphi Corporation Retirement Program for Salaried Employees</b>	<input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.					
Name and address where notices should be sent:  <b>Nell Hennessy 700 12th Street N.W. Suite 700 Washington, DC 20005</b>  <b>William Schorling Buchanan Ingersoll &amp; Rooney PC 1835 Market Street, 14th Floor Philadelphia, PA 19103-2985</b>	<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.					
Telephone number: (202) 558-5141      (215) 665-8700						
Account or other number by which creditor identifies debtor:		Check here if this claim <input type="checkbox"/> replaces <input checked="" type="checkbox"/> amends a previously filed claim, dated: 7/28/06				
<b>1. Basis for Claim</b> <input type="checkbox"/> Goods sold <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Wages, salaries, and compensation (fill out below) <input type="checkbox"/> Money loaned    Last four digits of SS #: _____ <input type="checkbox"/> Personal injury/wrongful death                               Unpaid compensation for services performed <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other See attached Addendum                                 from _____ to _____ <span style="margin-left: 400px;">(date)</span> <span style="margin-left: 100px;">(date)</span>						
<b>2. Date debt was incurred:</b> See attached Addendum		<b>3. If court judgment, date obtained:</b>				
<b>4. Total Amount of Claim at Time Case Filed: \$</b> See attached Addendum If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <table style="float: right; margin-top: -20px;"> <tr> <td>(unsecured)</td> <td>(secured)</td> <td>(priority)</td> <td>(Total)</td> </tr> </table>			(unsecured)	(secured)	(priority)	(Total)
(unsecured)	(secured)	(priority)	(Total)			
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. See attached Addendum						
<b>5. Secured Claim.</b>  <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).  Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____  Value of Collateral: \$ _____  Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	<b>7. Unsecured Priority Claim.</b> <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ See attached Addendum  Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input checked="" type="checkbox"/> Contributions to an employee benefit plan - 11 U.S. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1). <small>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-days limits apply to cases filed on or after 4/20/05. Pub. L. 109-8</small>					
<b>6. Unsecured Nonpriority Claim \$</b> See attached Addendum						
<input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.						
<b>8. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY				
<b>9. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.						
<b>10. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim						
Date  1/15/08	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  Nell Hennessy, President & CEO, Fiduciary Counselors Inc.					

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	)	
	)	Chapter 11
	)	
DELPHI CORPORATION, <u>et al.</u> ,	)	Case No. 05-44481 (RDD)
	)	
Debtors.	)	Jointly Administered
_____	)	

**ADDENDUM TO AMENDED PROOF OF CLAIM OF CREDITOR**

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Delphi Retirement Program for Salaried Employees (the "Plan"), in support of its Amended Proof of Claim, states as follows:

Introduction

1. This Addendum to Amended Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Amended Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.
2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).
3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Amended Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Amended Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of the ERISA, the employer is required to make contributions to the Plan.

6. Fiduciary Counselors has been unable to ascertain the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries, and ignoring the conditional funding waiver granted to the Debtors by the IRS for the Plan Year ending September 30, 2006, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$882,694,000.00 as set forth in Exhibit "A"<sup>1</sup>. If the amounts subject to the conditional funding waiver are deducted, the claim amount is \$187,848,000.00. This amount includes interest through January 15, 2008. Interest will continue to accrue after January 15, 2008 and will increase the claim amounts. Additional contributions may be required in the future and Fiduciary Counselors reserves the right to further amend this amended claim to include such future contributions.

7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

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<sup>1</sup> In preparing this amended claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Amended Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Amended Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

Reservation of Rights

10. At the time of the filing of this Amended Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Amended Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing



herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

12. The Plan expressly reserves the right to amend this Amended Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

13. Nothing contained in this Amended Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Amended Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

14. The filing of this Amended Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors,

the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

Exhibit "A"

**DELPHI CORPORATION**

**Summary of Unpaid Contributions - with Interest as of January 15, 2008**

**Results Ignore Conditional Waivers Granted for Plan Year Ending 9/30/06.**

**Retirement Program for Salaried Employees (38-34304/370099)**

Contributions				Interest to		Unpaid Balance including interest
Date	Plan Year	Required	Paid	Unpaid	01/15/2008	
9/30/2005	2004	56,660,000	-	56,660,000	11,648,000	68,308,000
1/15/2006	2005	91,269,000	30,763,000	60,506,000	10,723,000	71,229,000
4/14/2006	2005	91,269,000	31,202,000	60,067,000	9,218,000	69,285,000
7/14/2006	2005	91,269,000	31,641,000	59,628,000	7,762,000	67,390,000
10/12/2006	2005	91,269,000	32,081,000	59,188,000	6,354,000	65,542,000
1/11/2007	2006	110,932,000	31,827,000	79,105,000	6,724,000	85,829,000
4/12/2007	2006	110,932,000	32,282,000	78,650,000	4,962,000	83,612,000
6/15/2007	2006	71,612,000	-	71,612,000	3,490,000	75,102,000
7/11/2007	2006	110,932,000	30,225,000	80,707,000	3,360,000	84,067,000
10/15/2007	2006	110,932,000	30,643,000	80,289,000	1,654,000	81,943,000
1/15/2008	2007	157,501,000	27,114,000	130,387,000	-	130,387,000
						<b>882,694,000</b>

**Notes:**

1. Interest is credited to 01/15/2008 based on the plan rate, 5.50%. Interest was credited on a compound basis for each 1/2 month increment.
2. Contributions (required and paid) for the 2007 plan year are estimated based on 10/1/2006 census data and valuation results. These numbers will be updated once the 10/1/2007 valuation becomes available.

05/02/2008 Delphi07WV100FundingUnpaid Quarterly Contributions 01:15:08.xls Assume No Waiver 1/4/2008 11:54 AM

Watson Wyatt Worldwide